

**Commonwealth of Massachusetts  
Board of Public Accountancy**

March 16, 2017

1000 Washington Street, Room 1D  
Boston, MA 02118

**Board Members Present:**

Randall S. Davis, CPA, *Secretary*  
Mark S. Robinson, CPA, *Member*  
Richard H. Grueter, CPA, *Member*  
Regina D. Hunter, CPA, *Chairman*

**Board Members Not Present:**

Open Seat, *Public Member*

**Staff Members Present:**

James A. O'Connor, *Board Legal Counsel*  
Caroline Quan, *Board Staff*  
Ana Garcia, *Executive Director*

**Call to Order:** The meeting was called to order at 10:09 AM by Chairman Hunter.

**Open Session**

**Housekeeping and Evacuation Procedures**

Board Legal Counsel O'Connor discussed the emergency evacuation procedures including a specified meeting location outside the building so all may be accounted for in the event of an actual emergency (the location is across the street from the front of the building at the entrance to Whole Foods). For the enjoyment and comfort of all attending, locations of restrooms and dining facilities were also reviewed.

**General Business**

- Minutes of December 1<sup>st</sup>, 2016
- Minutes of January 19<sup>th</sup>, 2017

The Board motioned to approve the above suggested minutes. Member Robinson motioned, seconded by Member Grueter.

- NASBA Committee Assignments for 4/21/2017

Executive Director Garcia commented on the upcoming NASBA Committee Assignments and will be forwarding the pertaining information to Secretary Davis for review.

**Executive Director's Report**

- Update on 2016 CPE Audit

Executive Director Garcia reported on the current 2016 CPE Audit. Board staff has conducted a random audit based on those who renewed their license in June 2016. The initial audit letter was sent February 10<sup>th</sup>, 2017 and a second notice was sent on March 24<sup>th</sup>, 2017 to those who did not submit their certificates of continuing education. Of the 184 individuals that were randomly chosen, 156 responded to the Board's initial notice.

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### **Compliance Monitoring**

- CA-14-005 [G.S.]

The respondent Short and his legal counsel came in front of the Board to petition to come off probation. Based on the completion of his terms, Secretary Davis motioned to approve his petition. Seconded by Member Robinson.

On a motion by Member Grueter, seconded by Chairman Hunter, the Board voted unanimously to suspend the executive session pursuant to G.L. c. 112 §65C to go into Investigative Conference:

### **Investigative Conference: *under M.G.L. c. 112 §65C [Closed Session]***

- PCAOB

#### **The Board took the following action:**

No action was taken.

- CA-16-027 [J.R.]

#### **The Board took the following action:**

The Board dismissed the case, without prejudice. Member Robinson motioned, member Chairman

- CA-16-042 [J.R.]

#### **The Board took the following action:**

The Board dismissed the case, without prejudice. Secretary Davis motioned, Chairman Hunter seconded.

- 2016-01102-IT-ENF [M.G.]

#### **The Board took the following action:**

The Board forwarded this case to prosecutions. Secretary Davis motioned, seconded by Member Robinson.

- 2016-000866-IT-ENF [A.K.]

#### **The Board took the following action:**

The Board dismissed the case, without prejudice. Member Robinson motioned, Secretary Davis seconded.

- 2016-000902-IT-ENF [L.C.]

#### **The Board took the following action:**

The Board dismissed the case, without prejudice. Secretary Davis motioned, Member Robinson seconded.

- 2016-000904-IT-ENF [N.N.]

**The Board took the following action:**

The Board dismissed the case, without prejudice. Member Grueter motioned, seconded by Secretary Davis.

- 2016-000757-IT-ENF [W.K.]
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**The Board took the following action:**

The Board forwarded the case back to Investigations for follow up.

- CA-17-698 [J.D.]

**The Board took the following action:**

The Board forwarded this case to prosecutions. Member Robinson motioned, seconded by Member Grueter.

- Letter from Usama Oubaid

**The Board took the following action:**

The Board voted to open a complaint.

- Letter from BKD

**The Board took the following action:**

The Board acknowledged the receipt of his letter. No action was taken.

- Letter from Christopher Schellman

**The Board took the following action:**

The Board acknowledged the receipt of his letter. No action was taken.

At 11:28 AM, the Board motioned to go into Quasi-Judicial Session. Member Grueter motioned, seconded by Secretary Davis.

**Deliberative Session**

- CA-14-025 [S.O.]

The Board voted on the terms of the respondent's agreement. Member Robinson motioned, seconded by Chairman Hunter.

**Discuss Counter Offer *Prosecutor Mary Pixley - M.G.L. c. 112 §65C***

- CA-16-013 [J.C.]

**The Board took the following action:**

The Board denied the counter offer. Member Robinson motioned, seconded by Chairman Hunter.

At 11:41 AM, the Board motioned to go into executive session. Member Grueter motioned, seconded by Secretary Davis.

**Executive Session**

- E-mail dated 3/6/2017 from Patricia McEvoy re: Petition on behalf of Sean Manning

At 11:50 AM, the Board motioned to re-open the session. The Board made determination based on the unique medical circumstances provided by the applicant, to grant a two year extension of his exam credits. This motion was made by Member Robinson and seconded by Chairman Hunter, unanimous roll call.

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At 12:00 PM the Board voted to suspend the Investigative Conference to go into Executive Session for Candidate Interview. This was motioned by Chairman Hunter, seconded by Member Robinson.

### **Candidate Interview**

- 2016-22-CA-SE-APP [D.M.]

#### **The Board took the following action:**

The Board determined the application was incomplete. They advised the candidate to apply through the long-form application. Member Grueter motioned, seconded by Chairman Hunter.

At 12:35 PM, the Board motioned to go into open session. Member Robinson motioned, seconded by Member Grueter.

### **Applicant Review**

- Application for Full-Reporting License [M.Y.]

The Board determined the application was incomplete. They advised the candidate to apply for non-reporting license. Member Robinson motioned, seconded by Chairman Hunter, unanimous roll call.

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### **Correspondences**

The Board addressed and reviewed the items of correspondence as publicized in its agenda. The correspondence and the Board's action regarding each are as follows:

- E-mail dated 1/26/2017 from Craig Pellet re: Proposed Regulations 252 CMR 2.07(2)(b)

#### **The Board took the following action:**

Read and filed. No action was taken.

- E-mail dated 1/24/2017 from James Angelini re: Proposed Changes to the CPA Licensing

#### **The Board took the following action:**

No action was taken.

- E-mail dated 1/30/2017 from Mingzhen Xiong re: Proposed Changes

#### **The Board took the following action:**

No action was taken.

- E-mail dated 2/16/2017 from Jeffrey Biesadecki re: Application for CPA License

#### **The Board took the following action:**

Board voted to grant him extension.

- E-mail dated 2/27/2017 from Shannon Keohane re: New CPA Exam

**The Board took the following action:**

Board will review these matters on a case by case basis after the testing window has passed. No action was taken.

- E-mail dated 2/27/2017 from Hilary Caplan re: 2017 Exam Change Request

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**The Board took the following action:**

Board will review these matters on a case by case basis after the testing window has passed. No action was taken.

- E-mail dated 3/13/2017 from Eric Skoglund re: Initial Evaluation Completed

**The Board took the following action:**

Board recommended 90 days, for him to provide his transcripts for his Master's so he can sit and take the exam.

**Adjournment**

Chairman Hunter obtained assurance from the Board's staff that the day's agenda had been completed, and there being no objections, on a motion by Chairman Hunter seconded by Member Robinson, the Board voted unanimously to adjourn the March 16<sup>th</sup>, 2017 meeting at 1:19 PM.

Respectfully submitted,



Caroline Quan  
Board Staff

Massachusetts Board of Registration of Public Accountancy

**List of Documents Used by the Board at the Open Meeting:**

- Mail dated 1/26/2017 from Craig Pellet re: Proposed Regulations 252 CMR 2.07(2)(b)
- Mail dated 1/24/2017 from James Angelini re: Proposed Changes to the CPA Licensing Requirements
- Mail dated 1/30/2017 from Mingzhen Xiong re: Proposed Changes
- E-mail dated 2/22/2017 from Nicholas Landry re: CPA Credit Incidental Expiration
- E-mail dated 2/16/2017 from Nadine Mansour re: CPA score transfer to Massachusetts
- E-mail dated 2/16/2017 from Jeffrey Biesadecki re: Application for CPA License
- E-mail dated 2/27/2017 from Shannon Keohane re: New CPA Exam
- E-mail dated 2/27/2017 from Hilary Caplan re: 2017 Exam Change Request

